

**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION-DETROIT**

IN RE:

William Harrison,

Debtor.

CHAPTER 7
CASE NO: 20-48022
JUDGE: Oxholm

NOTICE OF HEARING ON OBJECTION TO CLAIM

Debtor, William Harrison, has filed an objection to a Proof of Claim in this bankruptcy case.

Your claim may be reduced, modified, or denied. You should read these papers carefully and discuss them with your attorney, if you have one.

If you do not want the court to deny or change your claim, then on or before **April 8, 2021** you or your lawyer must:

1. File with the court a written response to the objection, explaining your position, at:

U.S. Bankruptcy Court
211 W. Fort
Detroit, MI 48226

If you mail your response to the court for filing, you must mail it early enough so that the court will **receive** it on or before the date stated above.

You must also mail a copy to:

Mark H. Shapiro, 25925 Telegraph Road, Suite 203, Southfield, MI 48033-2518
Michael Benkstein, 24370 Northwestern Hwy, Southfield, MI 48075

2. Attend the hearing on the objection, **Scheduled for April 15, 2021 at 10:00 a.m., in Courtroom 1875, United States Bankruptcy Court, 211 W. Fort, Detroit, Michigan**, unless your attendance is excused by mutual agreement between yourself and the objector's attorney. (Unless the matter is disposed of summarily as a matter of law, the hearing shall be a pre-trial conference only; neither testimony, nor other evidence will be received. A pre-trial scheduling order may be issued as a result of the pre-trial conference.)

If you or your attorneys do not take these steps, the Court may deem that you do not oppose the objection to your claim, in which event the hearing will be canceled, and the objections sustained.

Dated: March 11, 2021

/s/ Michael Benkstein

Michael Benkstein (P69778)
The Law Offices of Joumana Kayrouz, PLLC
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**OBJECTION TO PROOF OF CLAIM OF MICHIGAN DEPARTMENT OF TREASURY FILED
JANUARY 14, 2021**

Now comes Debtor, by and through his attorneys, The Law Offices of Joumana Kayrouz, PLLC, and for his objection to the proof of claim of Creditor, Michigan Department of Treasury, states as follows:

1. Creditor Michigan Department of Treasury filed a Proof of Claim on January 14, 2021, PACER Claim 8-1, which indicated Debtor has not filed his Michigan income tax returns for tax years 2017 through 2019.
2. Debtor states he has filed his Michigan income tax returns for tax years 2017 through 2019.
3. Debtor's Counsel has found several times in the past a debtor will have filed their income tax returns only to have the Michigan Department of Treasury file either a proof of claim or a notice of unfiled taxes, alleging the debtor had not filed income tax returns.
4. The way Debtor's Counsel has resolved this type of issue in the past is to obtain from the debtor a copy of the income tax returns he or she filed, have the debtor sign those returns even if those returns were filed to the Michigan Department of Treasury electronically, and then e-mail or fax the signed copies of the income tax returns to either the Michigan Attorney General's Office (when the document filed was a notice of unfiled tax returns) or the Michigan Department of Treasury Bankruptcy Unit (when the document filed was a proof of claim indicating there were unfiled income tax returns.)
5. In the present case, Debtor has a copy of the 2018 and 2019 Michigan income tax returns he states he filed to the Michigan Department of Treasury. A copy of the 2018 and 2019 Michigan income tax returns were provided to the Trustee prior to Debtor's meeting of creditors as required. However, Debtor states he is unable to locate a copy of the 2017 Michigan income tax return he filed to the Michigan Department of Treasury.

6. In past cases, when a debtor is faced with such a situation Debtor's Counsel requests the debtor to obtain a copy of the applicable income tax return from his or her tax preparer.
7. In the present case, Debtor states his 2017 income tax return was self-prepared and he is unable to locate a copy of the 2017 Michigan income tax return he filed to the Michigan Department of Treasury.
8. In past cases when a debtor was faced with such a situation and indicated his or her income tax return was self-prepared and he or she did not retain a copy of the income tax return when he or she filed it to the Michigan Department of Treasury, Debtor's Counsel had the debtor order a copy of his or her income tax return from the Michigan Department of Treasury. Once the debtor received a copy of the applicable income tax return and signed it, Debtor's Counsel e-mailed or faxed the signed copy of the income tax return to either the Michigan Attorney General's Office or the Michigan Department of Treasury Bankruptcy Unit as described above in paragraph 4.
9. The statements in paragraph 8 sound somewhat counterintuitive as the general Michigan Department of Treasury and the Bankruptcy Unit specifically are both part of the same organization. But the pattern has emerged to Debtor's Counsel over many years: there is something about income tax returns which occasionally get hung-up in the Michigan Department of Treasury when the filer of the income tax returns files for bankruptcy and the filer's matter is referred to the Bankruptcy Unit. Debtor's Counsel suspects there are times when the general records of the Michigan Department of Treasury are not passed on to the Bankruptcy Unit and it can appear from the perspective of the Bankruptcy Unit as though tax returns were not filed when in fact they had been.
10. Debtor is in the process of ordering a copy of his 2017 Michigan income tax return from the Michigan Department of Treasury and has not yet received a copy of it.
11. Therefore, the Proof of Claim filed by Michigan Department of Treasury should be modified to reflect the income tax returns for tax years 2017 through 2019 have been filed.
12. To the extent there is a difference between the priority and unsecured assessed Tax Deficiency listed on PACER Claim 8-1 and the actual priority and unsecured Tax Deficiency based upon the 2017 through 2019 Michigan income tax returns filed by Debtor, the Michigan Department of Treasury must amend its proof of claim to reflect the actual priority and unsecured Tax Deficiency.

WHEREFORE, Debtor requests this Honorable Court modify the Proof of Claim in accordance with the foregoing.

Dated: March 11, 2021

/s/ Michael Benkstein

Michael Benkstein (P69778)
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**ORDER GRANTING OBJECTION TO PROOF OF CLAIM OF MICHIGAN DEPARTMENT OF
TREASURY FILED JANUARY 14, 2021**

IT IS HEREBY ORDERED the Proof of Claim of Michigan Department of Treasury filed January 14, 2021 is modified to reflect Debtor has filed his Michigan income tax returns for tax years 2017 through 2019.

IT IS FURTHER ORDERED should there be a difference between the priority and unsecured assessed Tax Deficiency listed on PACER Claim 8-1 and the actual priority and unsecured Tax Deficiency based upon the 2017 through 2019 Michigan income tax returns filed by Debtor, the Michigan Department of Treasury shall amend its proof of claim to reflect the actual priority and unsecured Tax Deficiency.

Exhibit 1